

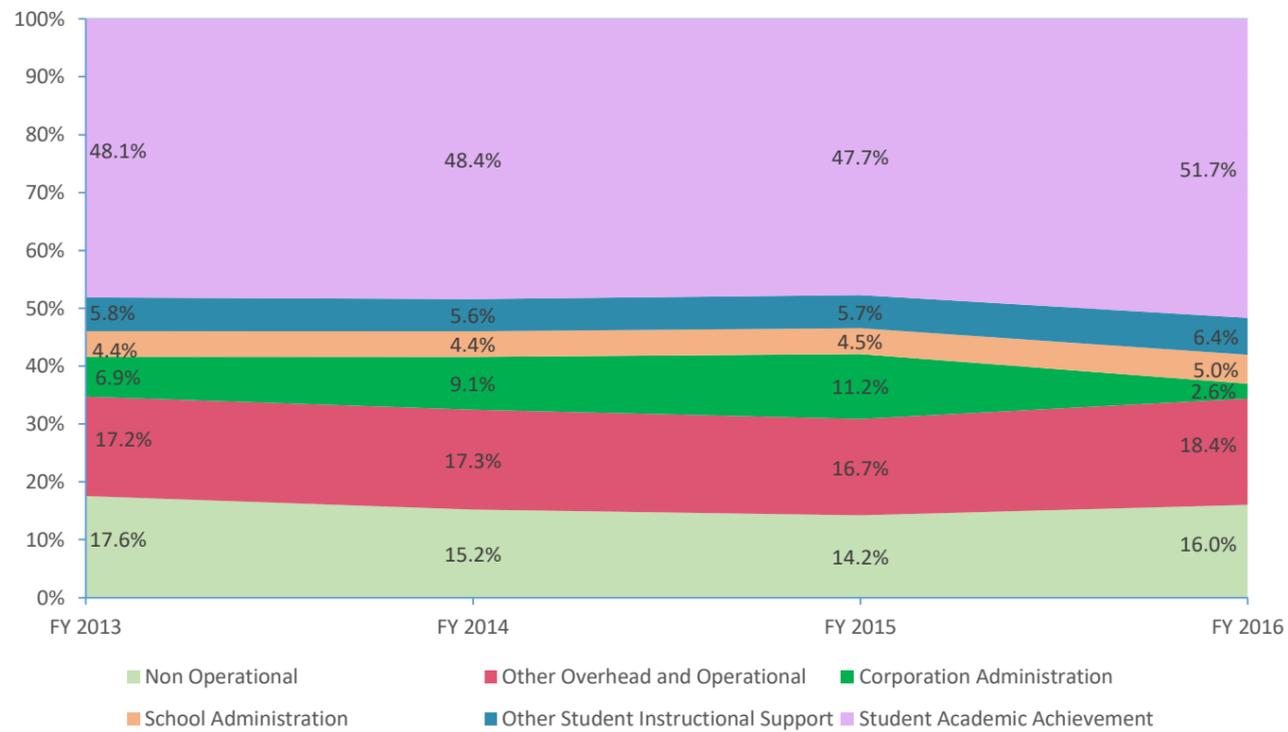
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**School City of Hammond (4710)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$80,065,277	55.0%	\$88,026,336	52.7%	\$79,901,484	48.1%	\$81,675,877	48.4%	\$84,728,486	47.7%	\$85,749,827	51.7%
Student Instructional Support	\$12,686,449	8.7%	\$16,953,216	10.1%	\$17,028,978	10.3%	\$16,867,849	10.0%	\$18,115,778	10.2%	\$18,889,539	11.4%
<b>Total</b>	<b>\$92,751,725</b>	<b>63.7%</b>	<b>\$104,979,552</b>	<b>62.8%</b>	<b>\$96,930,462</b>	<b>58.4%</b>	<b>\$98,543,726</b>	<b>58.4%</b>	<b>\$102,844,264</b>	<b>57.9%</b>	<b>\$104,639,366</b>	<b>63.0%</b>

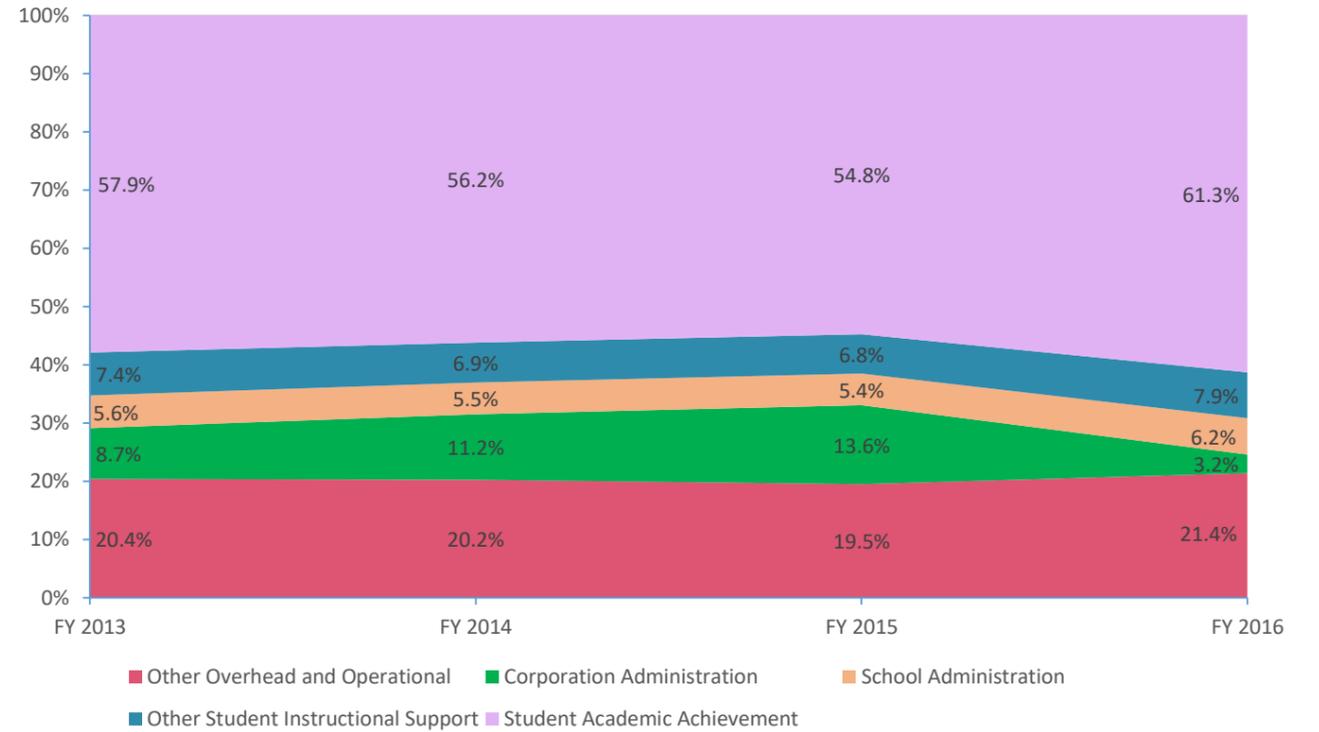
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$27,730,070	19.0%	\$32,670,659	19.5%	\$39,957,739	24.1%	\$44,522,735	26.4%	\$49,464,584	27.9%	\$34,758,601	20.9%
Non Operational	\$25,109,218	17.2%	\$29,522,021	17.7%	\$29,143,724	17.6%	\$25,669,715	15.2%	\$25,259,104	14.2%	\$26,609,038	16.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$52,839,287</b>	<b>36.3%</b>	<b>\$62,192,680</b>	<b>37.2%</b>	<b>\$69,101,463</b>	<b>41.6%</b>	<b>\$70,192,450</b>	<b>41.6%</b>	<b>\$74,723,688</b>	<b>42.1%</b>	<b>\$61,367,639</b>	<b>37.0%</b>

<b>Grand Total</b>	<b>\$145,591,013</b>	<b>\$167,172,232</b>	<b>\$166,031,925</b>	<b>\$168,736,176</b>	<b>\$177,567,952</b>	<b>\$166,007,005</b>
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
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**School City of Hammond (4710)**

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$252,930	\$786,224	\$1,706,645	\$1,721,862	580.8%	119.0%	0.9%
11100	Regular Programs	Elementary	\$19,545,926	\$31,932,844	\$27,107,285	\$26,474,493	35.4%	-17.1%	-2.3%
11200	Regular Programs	Middle/Junior High	\$7,902,940	\$12,021,871	\$10,888,800	\$10,581,418	33.9%	-12.0%	-2.8%
11300	Regular Programs	High School	\$8,116,766	\$12,317,473	\$12,741,388	\$13,677,866	68.5%	11.0%	7.3%
11350	Regular Programs	High School - Academic Honors Diploma	\$65,121	\$122,012	\$528,525	\$623,221	857.0%	410.8%	17.9%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$41,400	\$0	\$0	\$0	-100.0%	NA	NA
11440	Regular Programs	Vocational Education - Health Occupations	\$184,385	\$175,048	\$428,983	\$565,677	206.8%	223.2%	31.9%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$49,324	\$74,654	\$0	\$0	-100.0%	-100.0%	NA
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$82,006	\$138,632	\$122,996	\$87,126	6.2%	-37.2%	-29.2%
11470	Regular Programs	Vocational Education - Business Education	\$101,509	\$118,016	\$80,536	\$55,246	-45.6%	-53.2%	-31.4%
11480	Regular Programs	Vocational Education - Industrial Education A	\$126,698	\$129,966	\$182,230	\$172,025	35.8%	32.4%	-5.6%
11510	Regular Programs	Vocational Education - Cooperative Education	\$561,710	\$0	\$116,705	\$231,694	-58.8%	NA	98.5%
11520	Regular Programs	Vocational Education - Area School Participation	\$86,825	\$0	\$6,363	\$4,168	-95.2%	NA	-34.5%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$1,006,245	\$1,069,419	\$935,568	NA	-7.0%	-12.5%
11610	Regular Programs	Alternative Education Programs - Elementary	\$15,601	\$0	\$0	\$0	-100.0%	NA	NA
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$59,943	\$0	\$0	\$0	-100.0%	NA	NA
11910	Regular Programs	Other Regular Programs - Competency Testing	\$0	\$0	\$122,834	\$140,556	NA	NA	14.4%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$0	\$87,636	\$126,438	\$127,515	NA	45.5%	0.9%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$344,279	\$47,794	NA	NA	-86.1%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$497,752	\$770,358	\$470,694	\$533,115	7.1%	-30.8%	13.3%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$973,417	\$1,776,332	\$2,665,837	\$2,998,234	208.0%	68.8%	12.5%
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$596,481	\$1,111,920	\$1,127,033	\$1,076,601	80.5%	-3.2%	-4.5%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$283,828	\$166,454	\$92,554	\$92,705	-67.3%	-44.3%	0.2%
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$351,722	\$552,389	\$701,834	\$718,674	104.3%	30.1%	2.4%
12330	Special Programs	Physical Impairment - Visual Impairment	\$184,091	\$303,601	\$437,690	\$443,461	140.9%	46.1%	1.3%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$303,018	\$467,288	\$572,620	\$595,213	96.4%	27.4%	3.9%
12350	Special Programs	Physical Impairment - Homebound	\$206,192	\$191,872	\$259,833	\$296,492	43.8%	54.5%	14.1%
12410	Special Programs	Emotional Disabilities - Full Time	\$1,249,154	\$1,598,223	\$1,398,276	\$1,428,575	14.4%	-10.6%	2.2%
12420	Special Programs	Emotional Disabilities - All Others	\$264,050	\$339,578	\$318,421	\$363,975	37.8%	7.2%	14.3%
12520	Special Programs	Culturally Different - Compensatory	\$89,209	\$185,116	\$41,088	\$8,606	-90.4%	-95.4%	-79.1%
12610	Special Programs	Learning Disability	\$2,437,935	\$4,508,760	\$4,991,082	\$4,726,666	93.9%	4.8%	-5.3%
12710	Special Programs	Equal Opportunity At Risk	\$73,843	\$63,427	\$0	\$0	-100.0%	-100.0%	NA
12810	Special Programs	Special Education Preschool	\$578,489	\$966,766	\$952,259	\$879,520	52.0%	-9.0%	-7.6%
12900	Special Programs	Other Special Programs	\$214,783	\$315,510	\$448,220	\$348,415	62.2%	10.4%	-22.3%
13100	Adult/Continuing Education Programs	Instruction	\$511,761	\$487,978	\$679,581	\$597,168	16.7%	22.4%	-12.1%
13900	Adult/Continuing Education Programs	Other Adult/Continuing Ed. Program	\$21,116	\$25,661	\$8,527	\$2,084	-90.1%	-91.9%	-75.6%
14100	Summer School Programs	Elementary	\$225,143	\$262,614	\$59,766	\$64,847	-71.2%	-75.3%	8.5%
14200	Summer School Programs	Middle/Junior High School	\$41,412	\$39,205	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$64,132	\$120	\$33,975	\$28,575	-55.4%	23688.7%	-15.9%
15100	Enrichment Programs	Non-Credit	\$206,029	\$80,722	\$70,309	\$55,343	-73.1%	-31.4%	-21.3%
16100	Remediation	Remediation Testing	\$1,829,853	\$335,260	\$153,809	\$50,854	-97.2%	-84.8%	-66.9%
16200	Remediation	Preventive Remediation	\$467,953	\$309,480	\$281,080	\$121,359	-74.1%	-60.8%	-56.8%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$13,283	\$10,689	\$124,980	\$213,719	1508.9%	1899.5%	71.0%
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$13,424	\$0	\$0	\$0	-100.0%	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$456,599	\$803,990	\$1,028,545	\$838,305	83.6%	4.3%	-18.5%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$726,291	\$1,827,593	\$3,179,144	\$3,723,745	412.7%	103.8%	17.1%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$77,559	\$211,723	\$214,445	\$132,021	70.2%	-37.6%	-38.4%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$913,043	\$674,256	\$428,790	NA	-53.0%	-36.4%
22210	Instruction	Library/Media Services - Service Area Direction	\$88,854	\$103,302	\$130,762	\$132,428	49.0%	28.2%	1.3%
22220	Instruction	Library/Media Services - School Library	\$1,442,390	\$2,100,977	\$1,598,132	\$1,579,166	9.5%	-24.8%	-1.2%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$22,070	\$6,195	\$33,223	NA	50.5%	436.3%
22340	Instruction	Instruc. Related Tech. - Systems Application Development	\$0	\$156,354	\$154,104	\$253,088	NA	61.9%	64.2%
22360	Instruction	Instruc. Related Tech. - Network Support	\$3,125,580	\$353,632	\$495,922	\$502,874	-83.9%	42.2%	1.4%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$3,286,035	\$3,625,601	\$3,915,027	NA	19.1%	8.0%

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							2006 to 2016	2009 to 2016	2015 to 2016
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$2,329,757	\$181,529	\$256,682	NA	-89.0%	41.4%
22400	Instruction	Academic Student Assessment	\$0	\$0	\$3,325	\$0	NA	NA	-100.0%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$418,267	\$416,819	NA	NA	-0.3%
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$0	\$1,890	\$0	\$0	NA	-100.0%	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$1,953,986	\$2,134,191	\$1,555,365	\$2,447,232	25.2%	14.7%	57.3%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$57	\$0	\$0	NA	-100.0%	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$16	\$0	\$0	NA	-100.0%	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$1,762	\$0	\$0	NA	-100.0%	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$2,834,834	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$59,597,248</b>	<b>\$88,026,336</b>	<b>\$84,728,486</b>	<b>\$85,749,827</b>	<b>43.9%</b>	<b>-2.6%</b>	<b>1.2%</b>
<b>Student Instructional Support</b>									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$0	\$63,528	\$142,185	\$142,700	NA	124.6%	0.4%
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$19,313	\$40,952	\$0	\$0	-100.0%	-100.0%	NA
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$7,238	\$8,620	\$3,937	\$6,585	-9.0%	-23.6%	67.3%
21140	Students	Attend. & Social Work Serv. - Pupil Accounting	\$117,079	\$191,990	\$226,053	\$220,291	88.2%	14.7%	-2.5%
21190	Students	Attend. & Social Work Serv. - Other	\$0	\$3,123,653	\$3,270,836	\$3,501,193	NA	12.1%	7.0%
21210	Students	Guidance Services - Service Area Direction	\$26,417	\$23,183	\$0	\$0	-100.0%	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$944,511	\$1,299,650	\$1,321,027	\$1,360,835	44.1%	4.7%	3.0%
21230	Students	Guidance Services - Appraisal Services	\$32,659	\$45,247	\$12,551	\$11,964	-63.4%	-73.6%	-4.7%
21310	Students	Health Services - Service Area Direction	\$70,691	\$82,068	\$157,056	\$162,932	130.5%	98.5%	3.7%
21320	Students	Health Services - Medical Services	\$6,389	\$4,047	\$1,493	\$3,312	-48.2%	-18.2%	121.8%
21340	Students	Health Services - Nurse Services	\$717,140	\$1,178,282	\$1,264,987	\$1,288,137	79.6%	9.3%	1.8%
21420	Students	Psychological Services - Psychological Testing	\$654,430	\$896,884	\$850,398	\$941,984	43.9%	5.0%	10.8%
21430	Students	Psychological Services - Psychological Counseling	\$455,000	\$217,778	\$0	\$156	-100.0%	-99.9%	NA
21490	Students	Psychological Services - Other Psychological Services	\$0	\$0	\$117,186	\$22,117	NA	NA	-81.1%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$849,341	\$1,472,255	\$1,459,097	\$1,490,720	75.5%	1.3%	2.2%
21810	Students	Special Ed. Administration - Service Area Direction	\$350,357	\$539,036	\$523,210	\$663,613	89.4%	23.1%	26.8%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$619,550	\$819,368	\$807,329	\$768,910	24.1%	-6.2%	-4.8%
24100	School Administration	Office of The Principal	\$4,425,640	\$6,909,231	\$7,867,284	\$8,224,811	85.8%	19.0%	4.5%
24900	School Administration	Other Support Services - School Admin.	\$22,444	\$37,443	\$91,149	\$79,277	253.2%	111.7%	-13.0%
<b>Student Instructional Support Total</b>			<b>\$9,318,201</b>	<b>\$16,953,216</b>	<b>\$18,115,778</b>	<b>\$18,889,539</b>	<b>102.7%</b>	<b>11.4%</b>	<b>4.3%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$156,906	\$276,871	\$300,826	\$294,163	87.5%	6.2%	-2.2%
23150	General Administration	Board of Education - Legal Services	\$162,574	\$189,683	\$257,150	\$310,876	91.2%	63.9%	20.9%
23210	General Administration	Executive Administration - Office of The Superintendent	\$156,942	\$199,049	\$4,448,781	\$335,425	113.7%	68.5%	-92.5%
23220	General Administration	Executive Administration - Community Relations	\$50,944	\$86,557	\$122,036	\$91,453	79.5%	5.7%	-25.1%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$5,394	\$6,232	\$5,810	\$7,937	47.1%	27.4%	36.6%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$840,678	\$1,011,888	\$27,585	\$7,859	-99.1%	-99.2%	-71.5%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$370,725	\$521,139	\$391,331	\$287,514	-22.4%	-44.8%	-26.5%
25120	Central Services	Fiscal Services - Service Area Direction	\$114,229	\$136,578	\$175,357	\$303,829	166.0%	122.5%	73.3%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$127,185	\$476,175	\$587,903	\$592,340	365.7%	24.4%	0.8%
25150	Central Services	Fiscal Services - Payroll Services	\$111,339	\$188,591	\$337,401	\$329,379	195.8%	74.7%	-2.4%
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$0	\$18,700	\$0	NA	NA	-100.0%
25170	Central Services	Fiscal Services - Internal Auditing	\$14,495	\$0	\$0	\$0	-100.0%	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$142,140	\$232,232	\$35,750	\$216,907	52.6%	-6.6%	506.7%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$8,792	\$0	NA	NA	-100.0%
25196	Central Services	Fiscal Services - Other - Cash Change	\$1,200	\$1,200	\$0	\$0	-100.0%	-100.0%	NA
25199	Central Services	Fiscal Services - Other - Other	\$9,793	\$3,831	\$17,194	\$24,761	152.9%	546.4%	44.0%
25230	Central Services	Purch., Warehouse., & Dist. Serv. - Warehousing & Dist.	\$239,044	\$0	\$0	\$0	-100.0%	NA	NA
25300	Central Services	Printing, Pub., and Duplicating Services	\$130,908	\$197,193	\$314,565	\$328,146	150.7%	66.4%	4.3%
25720	Central Services	Personnel Services - Recruitment and Placement	\$221,084	\$0	\$852,767	\$880,984	298.5%	NA	3.3%
25730	Central Services	Personnel Services - Personnel Services	\$3,273	\$464,714	\$0	\$0	-100.0%	-100.0%	NA

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							2006 to 2016	2009 to 2016	2015 to 2016
25750	Central Services	Personnel Services - Health Services	\$141,563	\$57,053	\$38,314	\$39,090	-72.4%	-31.5%	2.0%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$0	\$11,630,411	\$7,195	NA	NA	-99.9%
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$9,078	\$0	\$0	NA	-100.0%	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$40,789	\$538,231	\$313,743	\$208,618	411.5%	-61.2%	-33.5%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$121,892	\$114,306	\$114,896	\$125,054	2.6%	9.4%	8.8%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$10,342,774	\$13,824,412	\$14,588,235	\$14,230,975	37.6%	2.9%	-2.4%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$106,781	\$181,026	\$210,127	\$181,851	70.3%	0.5%	-13.5%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$354,970	\$611,950	\$435,071	\$520,357	46.6%	-15.0%	19.6%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$2,207	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$44,136	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$108,878	\$103,839	\$117,604	\$74,254	-31.8%	-28.5%	-36.9%
26600	Operation and Maintenance of Plant Services	Security Services	\$346,210	\$720,603	\$783,093	\$737,852	113.1%	2.4%	-5.8%
26700	Operation and Maintenance of Plant Services	Insurance	\$465,968	\$527,623	\$519,126	\$478,289	2.6%	-9.4%	-7.9%
27010	Student Transportation	Service Area Direction	\$451,665	\$615,639	\$601,759	\$650,495	44.0%	5.7%	8.1%
27100	Student Transportation	Vehicle Operation	\$978,658	\$1,966,832	\$1,693,533	\$1,751,073	78.9%	-11.0%	3.4%
27200	Student Transportation	Monitoring Services	\$397,279	\$861,739	\$589,671	\$530,889	33.6%	-38.4%	-10.0%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$762,603	\$899,749	\$1,042,037	\$734,607	-3.7%	-18.4%	-29.5%
27400	Student Transportation	Purchase of School Buses	\$435,332	\$699,637	\$0	\$256,800	-41.0%	-63.3%	NA
27500	Student Transportation	Insurance on Buses	\$939,157	\$738,618	\$861,854	\$852,596	-9.2%	15.4%	-1.1%
27600	Student Transportation	Insurance on Pupils	\$2,230	\$0	\$0	\$0	-100.0%	NA	NA
27700	Student Transportation	Contracted Transportation Services	\$241,735	\$212	\$273	\$0	-100.0%	-100.0%	-100.0%
27900	Student Transportation	Other Student Transportation Services	\$96	\$182,109	\$158,013	\$135,767	141118.0%	-25.4%	-14.1%
27910	Student Transportation	Bus Driver Training	\$18,491	\$1,287	\$63	\$0	-100.0%	-100.0%	-100.0%
31100	Food Services Operations	Service Area Direction	\$920,709	\$1,201,078	\$1,371,498	\$1,605,301	74.4%	33.7%	17.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$3,750,687	\$2,154,443	\$2,914,915	\$4,027,030	7.4%	86.9%	38.2%
31300	Food Services Operations	Food Delivery	\$10,777	\$12,355	\$5,376	\$23,766	120.5%	92.4%	342.1%
31400	Food Services Operations	Food Purchases	\$0	\$2,629,126	\$3,568,462	\$3,565,424	NA	35.6%	-0.1%
31500	Food Services Operations	Dist. of School Lunch Reimburs.	\$19,306	\$0	\$0	\$0	-100.0%	NA	NA
31900	Food Services Operations	Other Food Services	\$33,539	\$27,779	\$4,563	\$9,746	-70.9%	-64.9%	113.6%
<b>Overhead and Operational Total</b>			<b>\$23,897,283</b>	<b>\$32,670,659</b>	<b>\$49,464,584</b>	<b>\$34,758,601</b>	<b>45.5%</b>	<b>6.4%</b>	<b>-29.7%</b>
<b>Non Operational</b>									
33100	Community Service Operations	Direction of Community Services	\$193,352	\$297,554	\$290,888	\$360,544	86.5%	21.2%	23.9%
33200	Category not Specified	Community Recreation	\$18,304	\$35,666	\$34,789	\$42,668	133.1%	19.6%	22.7%
33300	Category not Specified	Civic Services	\$2,150	\$2,538	\$0	\$0	-100.0%	-100.0%	NA
33400	Category not Specified	Athletic Coaches	\$759,406	\$1,030,685	\$1,185,987	\$1,264,902	66.6%	22.7%	6.7%
33600	Category not Specified	Nonpublic School Pupil Services	\$67,540	\$46,519	\$4,394	\$5,590	-91.7%	-88.0%	27.2%
33930	Other Community Services	Latch Key Kid Program	\$0	\$113,537	\$0	\$0	NA	-100.0%	NA
33940	Other Community Services	Child Care Services	\$41,334	\$0	\$0	\$0	-100.0%	NA	NA
33990	Other Community Services	Other	\$0	\$0	\$269	\$0	NA	NA	-100.0%
40100	Category not Specified	Service Area Direction	\$0	\$0	\$148,564	\$149,527	NA	NA	0.6%
41000	Category not Specified	Land Acquisition and Development	\$393,636	\$175	\$0	\$0	-100.0%	-100.0%	NA
43000	Category not Specified	Professional Services	\$403,548	\$303,399	\$0	\$145,600	-63.9%	-52.0%	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$1,571,960	\$2,478,828	\$154,648	\$761,155	-51.6%	-69.3%	392.2%
45300	Building Acquisition, Construction and Improvement	Skilled Craft Employees	\$1,406,598	\$1,959,801	\$1,579,799	\$1,561,103	11.0%	-20.3%	-1.2%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$0	\$0	\$200	\$200	NA	NA	0.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$104,844	\$72,991	\$20	\$15,775	-85.0%	-78.4%	78971.8%
49000	Category not Specified	Other Facilities Acq. and Construction	\$103,916	\$63,335	\$0	\$69,365	-33.2%	9.5%	NA
51100	Principal on Debt	Bonds	\$1,569,778	\$300,000	\$497,134	\$510,000	-67.5%	70.0%	2.6%
52100	Interest on Debt	Bonds	\$208,158	\$322,544	\$105,943	\$91,319	-56.1%	-71.7%	-13.8%
52200	Interest on Debt	Temporary Loans	\$1,136,303	\$1,508,031	\$128,268	\$188,129	-83.4%	-87.5%	46.7%
53100	Lease Rental	Buildings-Principal	\$9,087,024	\$7,961,634	\$11,030,000	\$11,765,000	29.5%	47.8%	6.7%
53150	Lease Rental	Buildings-Interest	\$3,801,477	\$8,782,484	\$6,462,000	\$6,171,000	62.3%	-29.7%	-4.5%
53300	Lease Rental	School Buses-Principal	\$126,291	\$332,229	\$0	\$0	-100.0%	-100.0%	NA
53350	Lease Rental	School Buses-Interest	\$0	\$32,891	\$0	\$0	NA	-100.0%	NA

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**School City of Hammond (4710)**

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
54200	Advancements and Obligations	Common School Fund - Principal	\$3,724,435	\$3,223,761	\$3,636,200	\$3,272,307	-12.1%	1.5%	-10.0%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$653,421	\$0	\$234,854	NA	-64.1%	NA
59200	Other Debt Services Obligations	Bank Fee	\$2,500	\$0	\$0	\$0	-100.0%	NA	NA
<b>Non Operational Total</b>			<b>\$24,722,552</b>	<b>\$29,522,021</b>	<b>\$25,259,104</b>	<b>\$26,609,038</b>	<b>7.6%</b>	<b>-9.9%</b>	<b>5.3%</b>
<b>Prorated by Fund</b>									
26491 - SAA	NA	PERF - 2007 Account Code	\$1,226,856	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$173,441	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$427,253	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$20,194	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$3,989,186	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$674,575	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$812,284	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$80,707	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$731,205	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$130,584	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$141,366	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$15,391	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$13,498,180	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$2,296,435	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$2,372,149	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$260,577	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$89,645	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$17,308	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$13,987	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$1,611	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$932,957	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$75,904	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$65,748	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$8,186	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>			<b>\$28,055,729</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>